IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R No.77 of 1997
Date of decision:22.11.2006

Commissioner of Income Tax, Patiala ...Petitioner

Versus

M/S Hindustan Wire Product Ltd., Patiala ...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Dr.N.L.Sharda, Advocate for the revenue.

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JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench Chandgiarh arising out of its order dated 9.1.1977 passed in I.T.A.No.570/Chandi/91, in respect of the assessment year 1989-90.

> "Whether on the facts and in the circumstance of the case, the Tribunal was right in law in allowing the benefit u/s 32 AB on the machinery assembled by the assessee treating it to have been acquired/purchased by the assessee'?"

The above question has already been gone into in the case of the assessee for the assessment year 1988-89, vide judgment of this Court in **Commissioner of Income Tax, Patiala Vs.M/S Hindustan Wire Product Ltd., Patiala , Rohtak,** ITR No.118 of 1996, decided on 20.9.2006 wherein question has been answered against the Revenue and in favour of the assessee.

In view of the above, the question referred is answered against the Revenue and in favour of the assessee.

(Adarsh Kumar Goel)
Judge

November 22,2006 **(Rajesh Bindal)**
Pka **Judge**